IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIFTEENTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

HON'BLE SRI DEVINDER GUPTA, THE CHIEF JUSTICE

and
HON'BLE SRI JUSTICE C.V.RAMULU

WRIT PETITION NO : 16601 of 2004

Between:

M/s. Prasad Media Corporation Ltd.,

NTR Gardens, Hyderabad,

Represented by its General Manager (Operations)

Ralph Sunil.

..... PETITIONER

AND

1 Commercial Tax officer, Basheerbagh Circle, Hyderabad.
2 Appellate Deputy Commissioner (CT),

Secunderabad Division, Hyderabad.
3 Additional Commissioner (CT) (L),

Andhra Pradesh, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to

issue a writ or order or direction particularly one in the nature of writ of Mandamus granting stay of collection of the disputed tax of Rs.10,46,772/- for the year 2003-04 and 1,33,827/- for the year
2004-05 pursuant to the stay rejection orders of the second respondent dated 10-08-2004 pending disposal of the appeals before the second respondent.

Counsel for the Petitioner :Mr.S.KRISHNA MURTHY

Counsel for the Respondents : GP FOR COMMERCIAL TAX

The Court made the following :

ORDER: (Per Hon'ble the Chief Justice)

Orders passed on 10-08-2004 by the Appellate Deputy Commissioner (CT), Secunderabad Division, in Appeals No.A/115/04-05 and A/116/04-05 refusing to stay the collection of disputed tax, a copy of which is stated to have been served upon the petitioner on 13-09-2004, are under challenge in this writ petition.

At the very outset, learned Government Pleader for Commercial Taxes raised the preliminary objection about maintainability of the writ petition in view of the remedy of revision to the Additional Commissioner or the Joint Commissioner under Section 19 (2-B) of the Andhra Pradesh General Sales Tax Act, 1957.

In view of the alternative, efficacious and adequate statutory remedy to challenge the impugned orders in revision within thirty days under the said Act, we are not inclined to entertain the writ petition at this stage, but relegate the petitioner to the remedy of revision. However, as the orders under challenge were received by the petitioner on 13-09-2004 and on the same day a notice was also issued requiring depositing of the amount forthwith failing which coercive steps will taken, we direct stay of recovery of the disputed tax for the period till the revision is taken up for hearing and appropriate orders passed thereupon by the concerned authority.

The writ petition is accordingly disposed of.

DEVINDER GUPTA, C.J.

C.V.RAMULU, J

15-09-2004

Note:

Operative portion by

wire at party's costs.

(b/o)

bsc

To

1 Commercial Tax officer, Basheerbagh Circle, Hyderabad.
2 Appellate Deputy Commissioner (CT),

Secunderabad Division, Hyderabad.
3 Additional Commissioner (CT) (L),

Andhra Pradesh, Hyderabad.

4 2CCs to Govt. Pleader for Comml. Taxes, High court

buildings, Hyderabad.

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